G. R. S. 58]

Previous references. 1924-25

File No. 2

Serial Nos. 1–11

(Except 9)

Later references.

G.F. 63-24-9, 14 & 15

G.F. 266-26-122.

C.S. 20-33-1, 3 & (5-7)

C.S. 50-35 (1-13).

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. ~~Nine~~ Ten.

Part B for May 1926.

SUBJECT

Appointment of an Accountant in the Chief Court in lieu of the existing Civil Courts Auditor of the Comptroller's Office.

63/1

To 11

REPLY

(To be written on this margin)

DIARY NO. 201

Office of the Dewan of Mysore.

NOTE.

Dated 14th July 1924

1 A full report on the local audit done during 1923-24 should be obtained from the Comptroller through the Local Audit Officer, for my advance perusal, indicating therein the notes disposed of (referring to Government orders) and audits yet remaining to be taken up.

14/7

2 The Financial Secretary to Govt., with compliments.

3 Forwarded with compts to the comptr for favour of perusing the report regd above

Yrs
14-7-24

1807.

No 32

2.8.24

4 A tabular statement showing the number of institutions subject to audit by the Local Audit Department of this office together with other particulars required by the Dewan is herein enclosed.

5 The number of institutions the accounts of which are subject to local audit is 262 including Courts and the biennial inspection of the eight District Treasuries.

6 According to the programme of the work for the year 1923-24 submitted to Government in July 1923, the number of institutions excluding the Courts the accounts of which were proposed to be taken up for audit was 201 (188 Local Boards and Municipalities and 13 Government Departments). Of these the accounts of 177 Local Bodies and Municipalities and of 17 Government Departments (4 more than that included in the programme) were audited and 2 District Treasuries were inspected. In addition to the above the accounts of 14 Courts were audited in the year under report.

7 Audit Notes of 164 Institutions as per statement referred to above were issued during the year and those of 44 others are yet to be issued.

8 The number of institutions included in the programme the audit of the accounts of which was not conducted and the number of institutions not included in the programme but audited during the year are detailed below:-

p.t.o.

	No. of Institutions included in the programme but not audited.			No. not included in the Programme but audited.	
	As per programme	audited	not audited.		
Local Bodies	188	177	11	Local Bodies	Nil
Government Departments	13	12	1(a)	Government Departments	(b) 5

(a) Imperial Service Lancers

(b) Agricultural Departments and Amrit Mahal (Vide Serial Nos. 9, 10 and 19 of the Statement)

The number of Institutions remaining to be audited out of 262 referred to in para 1 supra is as follows:-

Agricultural Offices	2
Infantry Offices	2
Military	3
Hospitals, Bangalore	2
,, Mysore	1
,, K.G.F.	2
Jails	2
Inspector General of Police	1
Silk Farm, Chennapatna	1
Geological Office	1
Government House, Mysore	1
Stud Farm, Kunigal	1
University	1
Courts	15
District Treasuries	6
Local Bodies	11
Total	52

Those will be included in the current year's Programme.

9 This was the first time in which the accounts of Taluq Boards were taken up for audit and much difficulty was experienced by the Local Audit Staff owing to irregularities in the treasury accounts (chiefly due to wrong classification) on the one hand and non-maintenance or maintenance in an incomplete and imperfect manner of proper

book

books of accounts in almost all the offices of Taluq Boards. In the tours of Inspection by the Assistant Comptroller, Local Audit Department, of the accounts of some Taluq Boards, several other irregularities were noticed and circular instructions had to be issued both to the Treasury and Deputy Commissioners of Districts for communication to the Administrators of the Funds. This considerably retarded work, and added to this, plague having broken out at Tumkur in October and November last the audit of the accounts of the District Board, Taluq Board, and Municipality in Tumkur Town could not be conducted. These causes account for the programme for the year not having been fully carried out.

10 The Inspection of all the eight District Treasuries required to be conducted by this office was completed during the two years 1922-23 and 1923-24. The inspection of the District Treasuries will be arranged to be taken up during this and the next year together with the inspection of the Taluq Treasuries ordered by Government in their order No.R.3395-404/R.M.16-22-2 dated 24-1-1924. The result of the inspection of the District Treasuries was communicated to the Revenue Commissioner.

11 Audit Notes of accounts of Local Bodies except those of the two City Municipalities are generally disposed of by this office in communication with the Administrators of the Funds through the Deputy Commissioners of Districts. The audit reports of

Civil

Civil Courts are forwarded in original to the Registrar, Chief Court and the same disposed of in communication with that officer. Audit Notes of City Municipalities are forwarded in original to Government. A reference in this connection has been made to Government in this office letter No.Es.1238 dated 12th April 1924.

As regards Audit Notes of Government Departments subject to Local Audit they are disposed of in communication with the Heads of Department concerned, Only extracts of important irregularities noticed in the course of audit being submitted to Government for their information and orders. Orders of Government have already been passed in respect of irregularities brought to the notice of Government as shown below:-

	Names of Institutions	No. and date of Govt. orders.
1.	Geological Office	I.C.777-8 Geol.102-23-2 dated 29-7-24
2.	Central Jail	1106-7/Pris.81-22-3 dated 24-8-1923.
3.	Agrl. Implement Depot	L.336-7/A&E 126-22-2 dated 14-7-1923.
4.	Kunigal Stud Farm	G.15058 dated 28-5-1924
5.	Mysore Infantry	G.13165-6 Mily.127-23 dated 29-3-1924
6.	Government Stables	G.12934-5/Mily.156-23-2 dated 24-?-24
7.	Stamp Superintendent's Office	Fl.114-5/S.L.27-23-6 dated 7-7-24
8.	Bangalore City Municipality (submitted on 5th and 14th June 1924)	Orders are not received.
9.	Deputy Director of Agriculture. (Submitted on 30-4-24)	

J. Satya Raj Chetty
Comptroller.

MSR/31-7

Tabular Statement Showing the institutions (in abstract) the accounts of which are subject to Local audit and other particulars.

Local Numbers	Names of institutions subject the accounts of which are subject to local audit by the Local audit Deptt.	Number of institutions the accounts of which are to be audited	Number of institutions proposed to be taken up in 23-24	No: of institutions the accounts of which are audited & audit notes issued in 23-24	No: of institutions the accounts of which are audited in 23-24 & audit notes not issued	No: of institutions the audit of the accounts of which is on hand	No: of institutions the audit of which is to be taken up	Remarks.
1.	District Board & Sanitary Board	9	9	8	1 (a)	3	1 (f)	(a) District Board Mysore (Civil Cases)
2	Taluk Boards	76	76	55	18 (b)	–	3 (e)	(b) Chikaballapur Dt 2, Hassan Dt – 6, Bangalore Dt – 10 } 18
3	City Municipalities	2	2	–	–	2	–	
4	Town & minor Municipalities	101	101	80	19	1 (c)	1 (d)	(c) Hole Narsipur (d) Tumkur
(A)	Total Local bodies	188	188	139 ✓	38 ✓	6	5	(e) Hassan 2, Tumkur 1 } 3
					177			(f) Hassan.
5	District Courts.	3	3	3	–	–	–	
6	Sub Courts	3	3	3	–	–	–	
7	Munsiff Courts.	23	8	7	1	1 (g)	14	(g) Kolar
(B)	Total Courts.	29	14	13	1	1	14	
8	University	1	–	–	–	1	–	
9	Agricultural offices	3	–	1	–	–	2 (h)	(h) Director of Agrl: Directors Offices.
10	Agricultural Farms & Implement Depot	4	1	2 (i)	2 (j)	–	–	(i) Babbur & Hatthur Farms
11	Infantry offices	3	1	–	1 (k)	1 (l)	1 (m)	(j) Nafcuahalli Farm & Implement Depot.
12	Military (Corps & Funds)	5	3	2 (n)	–	2	1	(k) Shimoga Infantry Office
13	Hospitals	6	1	1 (o)	–	–	5	(l) Bangalore — Do —
14	Medical Stores	1	1	1	–	–	–	(m) Mysore — Do —
15	Jails	2	–	–	–	–	2	(n) Military Funds & Stores.
16	Press and Stationery	2	2	2	–	–	–	(o) Maternity Hospital Bangalore
17	Stamp Department	2	2	2	–	–	–	
18	Inspector General of Police	1	–	–	–	–	1	
19	Amrit Mahal Department	1	–	–	1	–	–	
20	Central Books Depot	1	1	–	1	–	–	
21	Stables and Carriage Factory	1	1	1	–	–	–	
22	Silk Farm Channapatna	1	–	–	–	–	1	
23	Geological office	1	–	–	–	–	1	
24	Government House Mysore	1	–	–	–	–	1	
25	Stud Farm Hunigal	1	–	– ✓	– ✓	–	1	
(C)	Total Govt Depts	37	13	12 ✓	5	4	16	
26 (D)	District Treasuries	8	2	2 ✓	–	–	6	
	Total Govt: Departments	45 ✗	15	14 ✓	5 ✓	4	22	
	Grand Total (A.B. C & D).	262	217	166	44	11	41	
			201 + 14 Courts + 2 Dt Treasuries			52		

Asstt: Comptroller

G. R. S. III-21

General and Revenue Secretariat. | File No. of 19

Serial No.

13 Te Secy)

14 1. Clean portion of papers relating to Programme referred to in para 3.
2. And also note of all audits & inspection with which Fd is concerned have been made & reports despatched.
3. No case has to be sent to other Depts for vetting an audit with which they are concerned.

W&K

15 1. The programme referred to in Para 3 of the Comptr's note dated is one which was sent to L.S.G. Branch of the Rev. Secty by the Comptr with his letter No. 85/LAD/18-7-28. It relates to the Inspection of Accounts of Municipalities, Local Boards etc. Programmes of Inspections are not sent to the Fd Dept, but only to the Secty Concerned. In the quarterly reports on the State of work in the Comptr's Office, the state of the Inspection work also is reported, and necessary instructions to avoid arrears etc, are communicated to the Comptr by the Reviews of the Reports from the Fd Dept.

NOTE—Contn. sheet.

G. R. S. III-2

General and Revenue Secretariat.	File No.	of 19

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(b) 2. (a) The Jail Dept is not directly concerned with the Inspection Reports of any Depttal Institutions, except the Reports of Inspection of the Treasuries conducted by Deputy Comrs according to the GO No R. 3395-60 R Dt. 16-23-2 Dt 26.1.24 in Mag (D.) Till now 2 reports of this kind have been received, one of which the Treasury Govt Tanuku. The former is under submn to Govt with a fair draft. Receipt, the latter is under submn to the Asst Secy

(b) Besides this, the Comptl reports of the Depts very flagrant irregularities, if any, noticed in the Course of Inspection, & that too after reporting the matter to the Depts concerned in the first instance. Such instances occurring few & far between.

(c) Irregularities noticed in the Course of audit of Electrical Offices & Divisions were being reported to & dealt with in F.D. only

NOTE—Contn. sheet.

C/

G. R. S. III-2]

WD 2310—GPE—10,000—31-5-24

General and Revenue Secretariat. | File No. | of 19 .

Serial No.

DEWAN'S OFFICE,
Dis. 31 13 AUG. 1924
Reg. No ....1156....

18 But now after the formation of a separate Elec. Dept with a Secy different from the Head of the Dept they are dealt with in the Elec. & P.W. Dept. Proposals then come to Govt for opinion at times.

19 3. After perusal of the above note, the file will be sent to the S. G., A. R., & Protection (Pol.) Branches, for putting up programmes they have need for 23-24 the Current year, if they are required for inspection

8/8/24 to 16 days)

8/8/24

21 For information with ref to Dewan's order of 14.7.24. The copies report will be sent to the Local and Legislature & Rev Depts for taking action on points arising out of it

Mrs 9-8-24 Asst

22 Dewan)

Does the Comptroller's letter call for being treated as Matters affecting services & the need of Govt?

24 Secretary and Asst Secy Concerned may see

DEWAN'S OFFICE,
Dis. 31 16. AUG. 1924
Reg. No ....1266....

302
13.8.24

NOTE—Conton. sheet.

10

G. R. S. III-2]

General and Revenue Secretariat. | File No. of 19

Serial No.

Reference:- Dewan's order dated 31st August 1924

25 The Local Audit of accounts is of five classes of offices or institutions, viz., (1) Local Bodies and Municipalities, (2) Courts, (3) Government offices and institutions, (4) the University, and, (5) Treasuries.

26 There are 188 Local Bodies and Municipalities to be inspected each year. 177 of these are reported to have been examined in 1923-24. The number of Bodies whose accounts were not inspected last year was 11. The accounts of Taluk Boards were taken up for examination for the first time last year and the work in Tumkur District is also reported to have been hampered by the prevalence of plague. These two causes are stated to be responsible for 11 offices having remained uninspected last year. The work relating to these 11 Bodies, I understand has since been taken up or completed.

27 Audit notes on the accounts of Local Bodies and Municipalities are sent to Presidents through Deputy Commissioners but no report of the results of audit is sent to Government. The disposal of audit notes by the Presidents is dilatory and instructions have been issued in Government order No. Fl: 1928-77/88 dated

NOTE—Contn. sheet.

Serial No.

dated 5th Oct. 1918 to prevent delay on their part in attending to these notes. But there is no satisfactory procedure for keeping Government informed of the state of accounts of each Local Body and Municipality, of inattention, if any, on the part of the Presidents to answering objections taken and of points of importance which deserve to be brought to the notice of Government. This defect requires to be remedied. The Comptroller may be required to send a short report in respect of each Local Body whose accounts are examined annually indicating the points which, he considers, have not received sufficient attention on the part of the authorities of the Bodies. If there are no such points he might send a nil report. Points of exceptional importance, for instance, defalcations, should of course, be reported then and there.

There are 29 Courts to be examined; but the accounts of all of them are not inspected each year; for instance, last year only 14 courts were inspected. I understand that in no year have all the courts been examined. Only one hand is allowed for doing this work now and it is stated that he cannot do the work of all the courts in the year. Under the existing arrange-

ment

Serial No.

arrangement, therefore, the audit work of some of the courts is bound to fall into arrears It is necessary to devise means either by increasing the establishment or by reducing the quantity of work to be done to ensure that the work of no court remains unreviewed for more than a year. If, however, inspection once in two years is sufficient, the existing arrangement may continue. This point may be considered in consultation with the Chief Court and the Comptroller.

29 Audit notes relating to Courts are now sent to the Chief Court. But no report is made to Government either by the Chief Court or by the Comptroller. As in the case of other offices subject to Local Audit, it is desirable that a brief report of points of importance which either deserve to be reported to Government or about which the Comptroller and the Chief Court do not agree should be made for the orders of Government. This matter has also to be settled in consultation with the Chief Court and the Comptroller.

30 Thirty-eight Government offices and institutions had to be examined last year and of these only 17 were inspected. Here again, it is stated

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stated that the whole work to be covered in a year cannot be finished for want of adequate establishment. Arrangements have to be made fo completing the work each year either by increas ing the establishment or by reducing the quanti ty of work to be done in the course of local inspections. It is stated that the number of offices and institutions subject to outside audit is being gradually added to but no addi- tion is made to the strength of the audit staf The number of offices the accounts of which we required to be examined when the existing staf was sanctioned, the number since added and the extra staff required for doing the addition work and for completing the inspection of all the offices each year,—are points to be enquir ed into in consultation with the Comptroller.

3) In regard to these institutions and offic the system of submitting to Government extract from the audit notes on their accounts obtains and this arrangement may continue. Where, how ever, there are no points to be reported to Government, no intimation is now sent to them and it would be well to require a nil report t ensure that all cases are closed wither by re- port of points, if any, or by report that ther

ar

NOTE—Contn sheet.

Serial No.

are none to be noticed. Of the extracts submitted to Government in 1923-24, it is stated that orders of Government are due on the report relating to the accounts of the Deputy Director of Agriculture.

Treasury inspections are to be made once in two years and according to this arrangement two treasuries had to be examined in 1923-24 and this work was attended to in that year.

As for the University, separate arrangements have been made for the monthly and ~~exhaustive~~ Complete audit of its accounts by keeping a separate hand for this purpose at Mysore. Audit reports are sent to the University authorities who dispose of them.

DEWAN.)

9.9.24

Please see
Mysore rule.
Instructions may come
Enclosed.

Please prepare draft
22-9-24

Draft in Cabinet. In regard to

DEWAN'S OFFICE,
RECD. ON 10 SEP 1924
F. 2087

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

GD File No. 63 of 19 24

Serial No.

point 1 in the Hl Secy's note above relating to Audit of Local Bodies, only a Memo. ~~letter~~ Order is proposed, as many other points on the Question have to be decided with reference to the limits fixed ~~[redacted]~~ by the Dewan, which may ~~[illegible]~~ likely call for a Govt decision. Hence I submit the draft Memo for issue of Order on 5.10.24 at S.t.o.j in person (Mysore)

3 & The other points in the Hl Secy's note are yet in the Consultation Stage.

3 Please put up fair draft

26/9/24

Recd. with fair draft.

27/9/24

2/10/24

1 Govt Order No 2020-79 dt 9.10.24 to the Comptl, Secretaries to Govt, Heads of Depts, Presidents of Mcpl & Local Boards, directing the submission of a short report annually in respect of each local body whose accounts are in arrears

NOTE—Contn. sheet.

Serial No.

the Comptr. Considers there has not been sufficient attention to it in the hands of the Authorities of Provincial Governments.

2 No 20. 2084. dt 11.10.24 from the Comptr. Calls for ~~proposals~~ certain information in regard to the institutions which are subject to local audit.

3 No 20 2089. dt 11.10. from the Registrar, Chief Court, Calls for the opinion of the Judges upon the question of bringing the Audit of the Chief Court in the Punjab under the Local Government

4 Judicial Registry No 1318-3.11.24 from the Registrar, Punjab Chief Court, forwarding the observations offered by the Judges

5 to the Chief Court for opinion & the Court's reply to each of them are:—

Observations

(1) whether it is not desirable to Complete the Audit of all Courts in a year by either (a) increasing the Establishment of Audit Staff or by (b) reducing the Quantity of Audit work

Court's Reply.

(1) The present test audit system is of no use—

(a) Government take no Concern with the expenditure on the Court Auditor. Practice in British India is that Civil Courts accounts are not subject to outside Local Audit. So the test audit too many be given up, as the responsibility of the Presiding Officer & the Ministerial Officers has been made strong enough a fact. Irrefutable in A/Co (Para 5 of P. 2-3).

(b) Though this too is merged in the reply above, it is again said that even the little use of test Audit will disappear. & retaining the work to be done.

NOTE—Contn. Sheet

Serial No.

So R Chief Court is for the total abolition of a Centralised System of Annual or Biennial Audit of Courts; on the lines of the Province in Bo. India.

No 8 stands on suggestion whether Govt should not know the result of audits in unimportant Cases (Para 2 of our letter dt 5 of 11-10-22 & the Secy's note Pgs 2 1 2 (a) & 11-12 attd. also supra)

Nothing is said.

(4) It is said in Para 6 of the Rep's letter that if at all any Audit becomes necessary, it will be Rule of a particular Court or Courts. Whether the Courts have within them the means of assisting out the Court which has to Audit, and whether "reports, inspections or otherwise" constitute strong & sufficient means by which Courts calling for Audit can be located are points for Consideration.

The head of the present Civil Court Auditor, the Court would have an Account Officer attached to it, in a Court of any Rank the Civil Court auditor, to accompany Judges on their Inspection tours & to give assistance to them in supervising the maintenance of accounts.

(5) Abolition of the Local Audit System of Courts and the appointment of an Accts Officer in place of the Civil Court Auditor are in brief the Court's recommendations for improvements. The Comptroller has not offered his views yet, which they were called for. (Vide our memo at bottom of 5). May be

NOTE—Contn. Sheet

Serial No.

be forwarded 2·0 to the Comptr & Auditor General for his opinion and then his opinion upon the Advocate General obtained?

Subject for orders. There is another file linked hereto which is required to be kept for opinion

8/11 The reply to the letter addressed to the Comptroller & Auditor General as regards local audit of the accounts of local Bodies and Institutions & Govt subject to local audit has not yet been received. The Comptr will be reminded about it & till then the disposal of the linked file has to be over.

As regards the local audit of Civil Courts accounts, the Chief Courts suggestion in pursuance of the Hyderabad letter under disposal is for orders. As desired in para 6 of the letter, the presiding Officers of Civil Courts are "primarily responsible for the correctness of accounts, defalcations etc if any due to their negligence". If the Chief Court considers that the Court Officers can undertake this responsibility, it is well that they are made to shoulder it as it is after all such internal check that is required for efficient control over the financial transactions of Departments of Govt. The opinion of the Ad Dept may be obtained on the Chief Courts proposal if necessary.

NOTE—Contn. Sheet

5/11 H Secy)

7/11/24

Serial No.

So the Chief Court is for the total abolition of a Centralised System of Annual or Biennial Audit of Courts; on the lines of the Punjab in Br. India.

No reference on suggestion whether Govt should call for Returns of Audits in unimportant Cases (para 2 of our letter dt 5 of 11-10-22 & the Secy's note pgs 2, 12 (a) & 11 & 12 ~~above~~ supra) nothing is said.

It is said in para 6 of the Resn letter that if at all any Audit becomes necessary, it will be Audit of a particular Court or Courts. Whether the Govt's Remarks with them the means of finding out the Court which has to call for Audit, and whether "Reports, inspections or otherwise" constitute strong & sufficient means by which Courts calling for Audit can be located are points for consideration.

Instead of the present Civil Court Auditor, the Court would have an Account Officer attached to it, on a Court pay than the Civil Court auditor, to accompany Judges on their inspection tours & to give assistance to them in supervising the maintenance of accounts.

The Abolition of the Local Audit of Courts and the appointment of an Accts Officer in place of the Civil Court Auditor are in brief the Court recommends for adoption.

The Comptroller has not offered his views yet, which they were called for. (Vide our memo at bottom of 5). May the

NOTE—Contn. Sheet

G. R. S. III-2

General and Revenue Secretariat.

2078/P. 1618/21

File No. of 19

19

Serial No.

51 to the Legal Dept
forwarded for perusal of opinion on the proposals of the Chief Court.

Mule
10.11.24
Asst
8
10/11

Legal

52 The Inspection rules of 1917 (vide No 1078-88-GAG 5244 of 24.9.1917 Rules X) as amended by proc P 2085-95/CS 33 24-2) 21.10.24 sufficiently provides for the correct keeping of accounts which have to be examined by the presiding officer of the Court. The Head ministerial officer and the presiding officer are responsible for the correct maintaining of accounts. The present test audit system seems to be quite sufficient which can bring any irregularities (errors) to the notice of Govt and the Department concerned. It is respectfully submitted that there is no use of appointing an audit clerk for the Chief Court to be working in the Chief Court for audit of Civil Courts. The Local auditor should be quite independent of the office he audits. Then only perhaps an impartial examination of accounts is perhaps possible. Hence there seems that no change is required now.

NOTE—Contn. sheet.

12/11/24
Asst
14/11

G.R.S. III-21 90

File No. of 19 .

General and Revenue Secretariat

Serial No.

57

The Registrar of the Civil Court says that the present system of Civil audit may be dispensed with altogether and gives the following reasons:

1. The Subordinate Judiciary have been complaining and are of opinion that the present system of Civil audit is superficial and is not helpful and that the cost of Civil audit is not commensurate with the work involved.

2. The practice in Bengal, United Provinces, Bombay and Madras (except in Small Cause Court) is that the accounts of Civil Courts are not at all audited by the outside local audit department.

3. Mr Datta was of opinion that the post of a local auditor of Civil Courts was unnecessary.

NOTE—Contn. Shee

Serial No.

4 The present system under which the presiding officers of each Court is held responsible for the correctness of the accounts and the head ministerial officer who is also primarily responsible prepares a reconciliation statement every quarter which is scrutinized & certified by the presiding officer of the Court in which the suitors are interested in their cash transactions in cases relate to the money of suitors who & their pleaders maintain accounts of their transactions.

54 The Regr further says that the system of detailed audit need not be enhanced and work be done by Contly.

53 According to him auditing is necessary only in cases where the Chief Court considers either from inspection or otherwise, that the accounts are not to be checked. The Regr therefore proposes that an auditor may be attached to the Chief Court in order to send him and audit the accounts of any Court when found necessary, and prepare his cost being met from the Judicial budget.

NOTE—Contn. Sheet

Serial No.

56. The views of the Regr seem to be correct and may perhaps be approved.

57 (Dhs Regs) 28/1

58 The opinion of the Chief Court seems to be correct.

59 (Ejectments) 28/1

60. I think the views of the Chief Court are reasonable & that on personal happiness an auditor the Chief Court in place of the present system may be accepted.

Illegible 29/1

30/1

61 Put Chief with Comp 45.

62 Ref - Dewan's order page 12 of Note 30/1/25

63. Dewan

Para 29 to 32

2.2.25

2 FEB. 1925 5521

A draft order is put up in the Judl Dept for consideration in Council

Please put up draft

4.2.25

NOTE—Contn. Sheet

General and Revenue Secretariat. | File No. 1618 of 19 .

Serial No.

Refer order Expre.
Dmt. Sabd.
Sec W 7/2 Secy
5/2.
7/2/25

Chief Secy
with complts
9.2.25
mg

C.S.
Circulate
9.2.25.

(For Disposal at a Meeting)

No. C. 300
of 1924-5

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause xii of the schedule)

Draft Government Order regarding the appointment of an Accountant in the Chief Court in lieu of the present system of Test Audit.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

Chief Secretary to Government.

10th February 1925.

Extraordinary Member of Council.

6484/10/2 First Member of Council. 13/2

327/14/2 Second Member of Council. 14

Third Member of Council.

C 300 214

Extract from the Proceedings of the 728th *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 19th February 1925 *19* .

161. Subject. - Clause x of the schedule.

Draft Government Order regarding the appointment of an Accountant in the Chief Court in lieu of the present system of Test Audit.

OPINION OF THE COUNCIL.

Draft Order may be approved.

(Signed) Mir Humza Hussain,

Offg. Dewan of Mysore.

"EXTRACT"

Financial Secretary with Compts.

20.2.25

Please put up 28th

June 20/2/25

Chief Secretary to Government.

WD 1471—GPB—2,000—1-3-21

APP. F. III—2]

General and Revenue Secretariat.

Q2 File No. 64 of 19 25

Serial No.

A.D.S.N is put up for approval

24/2/25

(24/2/25) H Singh

Dewan

25/2/25

DEW[illegible]S OFFICE,
Rec'd 25 FEB. 1925
6286

NOTE—Contn. Sheet

Ub

Submitted to His Highness.

There are at present 29 Courts whose accounts are subject to Local Audit every year. Only one auditor is allowed for this work in the Comptroller's office and he conducts only a test audit of the accounts, and under existing arrangements, even this test audit of all the 29 Courts cannot be completed every year. It was therefore considered necessary to devise means -- either by increasing the staff or by reducing the quantity of work to be done -- to ensure that no Court remained unaudited for more than a year. The Chief Court which was consulted in the matter is of opinion that the present system of Test Audit is not of sufficient use or help and that the advantages of this audit are not also commensurate with its cost and that it may be altogether dispensed with, along with the post of the Civil Court Auditor on the Comptroller's staff. The Chief Court has suggested that in place of the Auditor, an accountant may be permanently attached to its establishment so that his services may be utilised by the Judges whenever required.

The matter was considered in Council and the draft order put up for giving effect to the proposals of the Chief Court was approved.

I solicit the gracious approval of His Highness, to the Chief Court's proposal.

Bangalore,
26th February 1925.

Officiating Dewan.

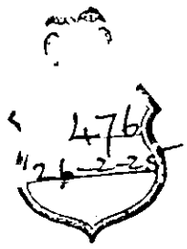
CSR.

77

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Appointment of an Accountant in the Chief Court in lieu of the existing Civil Courts Auditor of the Comptroller's Office.



577

Order.

27/2/25

G. R. S[illegible]I-2]

28

C 300.

General and Revenue Secretariat. | File No. | of 192.

Serial No.

Draft Govt-order re: the appointment of an Accountant in the Chief Court in lieu of the present System of test audit

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to the Members of Council for perusal of

*

His Highness' orders $\frac{\text{before}}{\text{after}}$ issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

P Ramaswamy

Chief Secretary to Govt.

Through the Secretary to Government,

.....Department.

764/28-V

FIRST MEMBER OF COUNCIL. JC

28/2

6957/28/V

SECOND MEMBER OF COUNCIL. Lee 2/3/25

THIRD MEMBER OF COUNCIL.

Financial Secy, with Comps

NOTE—Contn. sheet.

Mono WD 1335—GPB—500—16-1-23.

Done 2.3.25

Draft sent 3/3/25

APP. [illegible] III–2]

General and Revenue Secretariat.

3331 29

G.J. File No. 63 of 19 24

Serial No.	
5	G.O. No: 71: 4962-3 dt 4-3-1925 The Comptr: The Registrar, Chief Court: Directs the appointment of an Accountant in the Chief Court in lieu of the existing Civil Court Auditor of the Comptroller's office.
6	No: 1092 dt 7-3-1925: From the Registrar, Chief Court. States that the Accountant selected for awarding the accounts of the civil Courts should be of the rank & status of a Superintendent of the Comptroller's office & that it would be preferable if he is borne in the Comptroller's office establishment, his pay & T.A. &c: being met from the Budget of the Chief Court. Subd: for orders as to whether the order of 4-3-25 may be modified so as to admit of the appt of a Supdt of the Comptr's office instead of an Accnt for Civil Court Audits. If this is sanctioned, provn has to be made in the Chief Court Budget for the pay &c. of the Officer selected for the post.

Vakil 12/3/25

H (Secy) 13/3/25

NOTE—Contn. Sheet

APP. F. III—2]

General and Revenue Secretariat.

3331

File No.

of 19 .

30

Serial No.

It is necessary to have the opinion of the Comptr on the proposal of the C.C. If an officer of the Supts pay is required the only change in the existing arrangement is that the official will work under the orders of the C.C. and not of the Comptr and the present No of Supts of the comptrs' office will remain unreduced. As for the provision to be made in the Provincial Budget it will depend upon the particular officer whom the Comptr can spare and whom the C.C is prepared to take. It is best that the matter is settled between the C.C & the comptr and a definite proposal agreed to by both is placed before Govt for consideration. Forwarded with Comptrs & the comptr for favour of opinion on the points mentioned in this Note

Sd
16-3-25
Sd

COMPTROLLER A.C. Lao & S.A.O.
17 MAR 1925
2.6 209
BANGKOK

R.W.6 72-24

17.2.25

NOTE—Contn. Sheet

APP. F. Hb-2 51

3371

B.424WD.0531

File No. of 19 . General and Revenue Secretariat.

39615

Serial No.

U.O.No.1169 Es. dated 24-3-25.

If the proposals of the Chief Court are accepted the scale of Superintendents of this office, which has been ordered to be reduced by one due to the abolition of the post of the Civil Courts Auditor from 1st April 1925 would be restored to the original number. The Superintendent will be under the disciplinary control of the Chief Court for the period he is employed as Auditor of the Courts, while his promotion, leave etc will be regulated by this office, and for this purpose he will be under the control of this office. I am not sure that this arrangement, if adopted as a permanent measure will work satisfactorily. I would propose that a Superintendent of this office be deputed to the Chief Court temporarily for two years, temporary arrangements being made to fill his place and the arrangement given effect to ~~temporarily~~ for the present. The necessity for making the arrangement permanent or not may be considered after the expiration of the period.

2-6-197 26-3-25

GEN'L & REV. SECTION G. D. SECTION 26 MAR. 1925

FINANCIAL SECRETARIAT 27 MAR. 1925

Comptroller.

MSR 24/3

Dont on the lines of the two Sys. now with the modification suggested in Comptr's note

27/3/25

W.S.K

APP. F. III–21

General and Revenue Secretariat.

File No. 3347/32

of 19 .

Serial No.

Kindly see Supdt.
Draft to the Registrar, Chief Courts
sahib.
(Sd/- 30/3. H.Smy).
mailed
7/4/25.

Jone mukh
4.4.25
Sd/-
4/4

Gen. 7 No 2E 5497/6.4.25 to the Registrar, Chief Court forwards Copies of Secrett & Comptts' note & invites opinions on the Comptts' proposal.

Sd. R.O.C 1092/25-G dt 6.4.25 from the Registrar, Chief Court states that the Comptts' proposal to depute a Supdt temporarily for 2 Years is acceptable.

The Comptts proposal is that a Supdt of his office be posted to the Chief Court temporarily for 2 years to work under the Control of the Chief Court, his place being temporarily filled up in the Comptts. Office. Vide his D/26.3.25 No 2E/1092/25 Bd proceedings Para 6.

Which appt Supdt, the Comptts is willing to depute & the Chief Court is prepared to take him needs to be settled & the extent of powers in Judicial Budget decided upon, as stated

NOTE—Contn. Sheet

Serial No.

in the Dt Secy's note dy 16.3.25 supra.
A draft to the Comptr is ordd for
Consideration.
No E.S. 1261 dy 18.6.25 from the Comptr 9.
submits the proposals called for, for
Completing the Inspection of all offices
subject to Outside Audit each year.

Separately dealt with in GR 63-24-9

In accordance with the Dt Secy's
Note dy 9.9.24, approved of by the
Dewan, the Comptr was asked to
furnish information & submit proposals
with a view to Complete the Inspection
of all Govt offices subject to Outside
Audit, every Year, in this office Govt
no Dt 5088 dy 11.10.24.

Govt-of accounts

* GR. page 13-7 ordrs

* Z.

4 points was asked to be cleared.

1. the exact number of offices required
to be examined when the existing
staff was sanctioned.

Till 1913, the number of offices to be audited
was 11 and the number of Asstt Accts was 2
One more Asstt was sanctioned.

2. The number since added.

In 1914 the Number rose from 11 to 22
and the Number of Asstts was increased
from 2 to 3 in 1916. Now the Number
of Govt such offices is 40, the Number of

Serial No.

hands remaining the same (3)

(3) Extra Staff required.

Instead of the 3 hands from clerical Grade, it is proposed to have 3 sets of auditors, each set consisting of 1 Accountant & one Clerk (or 6 hands in all), 1 Supdt on (Rs 65-5-100) 120-8-160 to be attached to the Local Audit Dept. for duties stated in para 10 of the report, with an audit allowance of Rs 25 to the Supdt. & Rs 15 to the Accountants, the extra Cost amounting in all Rs 5,604. These will be attached as now to the L.A.D. Section of the Office.

(4) Simplification of Procedure

The Comptr states that the present Audit procedure cannot be simplified without prejudice to the value of the work.

In fine, the Comptr has proposed to include a Sum of Rs. 5000/- in the Budget, & entertain the idea of [illegible]

NOTE—Contn. Sheet

Serial No.

recd. write this addn
he also proposes to arrange
for a periodical inspection of
the State Loan Section of his
Office, on the lines of Bombay
India.
Asked for Orders.
[illegible]

Two Cases P.N.
Orders Serials
8 & 9.

The draft letter to Comptr
as regards the nomination of Deputy
for Civil Govt accounts audit
in accordance with the arrangements
agreed to by the Colony Govt may be
approved. After to issue the
Comptroller's Communication Govt his
proposals for Comptroller each year
~~the~~ the accounts of all offices
subject to audit audit may be
separately Considered

Yes Mudr
27.4.25

Mudr
27/4/25

letter
Read the Comptr's D/ 15/4/25 on
a/Separate sheet. The letter may be
[illegible]

Done Mudr 27-4-25

No de 5907 dy 30/4/25 to the Comptr Calcy 10 Encs.

Serial No.

for proposals for the Nomination of a Deputy in Consultation with the Civil Court.

The Order to the Comptroller as the Civil Courts Accountant is returned for Consideration of the proposals about the Observing of the Local and Civil Holidays. That Case is not to be separated from this papers Returned for orders with reference to D.N. dt 21.6. Supra

The file is taken back and with the marginally noted Communication from the Comptroller.

Apparently, the Comptroller is not able to agree any Deputy nor any 2 Deputy and on foreign training Council, the appointment of a Civil Court Accountant has to take effect from 1st July 25 and the Comptroller Expenditure Provision has been made in the Budget for the Deputy proposed & this provision can ultimately be transferred to the Judicial Budget; it is perhaps sufficient if the proposals come up in June as stated. This is therefore

No 1400/Ks dt 12.5.25 Calls for the wile to submit proposals for the Selection of a Deputy by 15th June on return of Messrs K. Subramaniam & Rajamanickam from their deputation.

11.

Contn. Sheet

P. F.—21

B.424WD.0531

File No. (1501) of 19 .

General and Revenue Secretariat.

Serial No.

Srlcd for perusal.
Srlcd with Sl. 2 Cases, 1 for Strengthening
of L.A. Staffs (Vide Srl 3 & 3·5)
and Serial 11 for Orders.
16/5 After perusal the
Comptroller's letter regarding
the Strengthening of the outside
Audit Staff will be found
Separately and a separate
dealt with as a new case

Yes - Early
Sd
16/5
Sd
21(5)75
Sd
21/5
B

Sd
16/5

Proceedings of the Govt. of H.H.
the Maharaja of Mysore.

Order No. Fl 2020-79/G. 763-24-1

Dated 9.10.24

There is at present no satisfactory procedure for keeping Government informed of the state of accounts of Local bodies and Municipalities ~~of inattention, if any~~ and as regards what attention is paid by on the part of the Presidents to answering ~~ing~~ taken in audit and also as regards objections ~~taken~~ and/or points of importance which ~~desire~~ deserve to be brought to the notice of Government. Government ~~are~~ therefore ~~pleased to~~ direct that in addition to the reports required under existing orders to be submitted by the - Comptroller in respect of the audit of - Municipal and District Fund Offices, a short report should in future be submitted annually in - respect of each local Body, whose accounts are examined, ~~annually~~ indicating the points, which the Comptroller considers, have not received sufficient attention by the authorities of the Bodies. If there are no such points a nil report should be sent. Points of exceptional importance such as defalcations etc, should of course be reported then and there.

27/9/24.

~~Fnl~~ Financial Secretary to Govt.

To

The Comptroller, Mysore Government.
The Secretaries to Government.
The Heads of Departments.
The Presidents of Municipalities
District Boards etc.

MK.

To

The Comptroller,

Mysore Government.

Subject :- Local audit of accounts of Government Offices and Institutions.

Ll 2088/Q-463-24-2 dated 11.10.24

Sir,

With reference to your U.O.note No.32 dated 2nd August 1924 regarding Local audit, I am directed to state that arrangements have to be made for completing the audit of accounts of Government offices and institutions each year, either by increasing the existing establishment or by reducing the quantity of work to be done in the course of the local inspection of the 33 Government offices and Institutions which are now subject to Outside Audit. It is stated in your U.O.note that the number of such offices and institutions ~~subject to outside audit~~ has been gradually added to without any addition to the strength of the Audit staff, I am directed to request you to furnish information at a very early date as to (1) the number of offices the accounts of which were required to be examined when the existing staff was sanctioned, (2) the number since added and (3) the extra staff required for the additional work and for completing the inspection of

P.T.O.

If the
all the offices each year,/audit now conducted admits of any simplification and reduction of work, Government will be glad to have your suggestions in the matter with a report as to the extent ~~of~~ to which the need for additional staff will be avoided by such simplification and reduction of work.

I have etc,

2(10)-24

27/9/24

~~for~~ Financial Secretary to Govt.

To

The ~~Comptroller~~ Registrar
Chief Court of
Mysore Government.

H 2089/Q. F 63-24-3
dated 11-10-24

Subject :- Local Audit of accounts of Courts.

Sir,

There are now 29 Courts whose accounts are to be subjected to local audit every year. Only one hand is now allowed for this work in the Comptroller's Office and it is reported that he cannot do the audit work of all the 29 Courts in the year. ~~It is necessary in these circumstances to consider~~ whether it is necessary in such circumstance to ~~ensure~~ require that the accounts of no courts ~~should be left~~ unaudited for more than a year by ~~devising measures either to~~ increase the establishment or ~~to~~ reduce the quantity of work to be done, or whether it is sufficient ~~to require the completion of~~ the audit of all Courts, so that each Court ~~should~~ come up for inspection ~~only~~ once in 2 years. ~~In the latter case the existing arrangement may continue~~. I am directed to request you to kindly communicate the opinion of the Judges of the Chief Court in the matter. ~~If the decision is in favour of the latter alternative, the~~ ~~have to be~~

No report is now made to Government either by the Chief Court or by the Comptroller on the audit notes relating to the accounts audited. ~~Government consider it necessary~~ It is desirable to make that a brief report of points of importance, ~~which either deserve to be~~ to Govt

reported to Government, or about which the
Comptroller and the Chief Court do not
agree should be made for the orders of
Government. Government will be glad to
have the opinion of the Judges on the
question also.

I have etc,

Financial Secretary to Govt.

Copy to Comptroller for information with
reference to his U.O.note No.32 dated
2-8-24 with the request that his opinion on
the points raised in the letter above may
be forwarded to Government very early.

By order,

Financial Secretary to Govt.

reported to Government, or about which the Comptroller and the Chief Court do not agree should be made for the orders of Government. Government will be glad to have the opinion of the Judges on this question also.

I have etc,

Financial Secretary to Govt.

No 2040 dated 24.10.24.

Copy to Comptroller for information with reference to his U.O.note No.32 dated 2-8-24 with the request that his opinion on the points raised in the letter above may be forwarded to Government very early.

By order,

Financial Secretary to Govt.

Fair Draft

Proceedings of the Government of His Highness the Maharaja of Mysore.

Circular copy

R a x

Order No.Fl. 2962-3.97-63-24-S

Dated, Bangalore, the 4 March 1925.

It has been brought to the notice of Government that the existing arrangements for the local audit of accounts of Civil Courts are not satisfactory and have given occasion for --- complaints by the presiding officers of subordinate courts. There are 29 Courts whose accounts are subject to local audit and only one hand is allowed for this work who is borne on the Local Audit staff of the Comptroller's Office. Only a test audit of the accounts is now being conducted and even this test audit of all the 29 courts cannot be completed every year. In these circumstances the present system of test --- audit is not in the Chief Court's opinion of sufficient use or help and the advantages of this audit are not also commensurate with its cost. The other alternatives suggested viz., (1) reduction of the quantity of work now done with a view to complete the whole work in each year or (2) substitution of detailed for test audit with additional staff for making the work more satisfactory do not also commend themselves to the Chief Court.

2. The presiding officers and the head ministerial officers of Civil Courts are under the existing rules, primarily responsible for the correctness of accounts, and for defalcations, if any, due to their negligence; and audit of their accounts, becomes necessary, in the opinion of the Chief Court, only in the case of a particular Court or Courts where from reports, inspections or otherwise, a special examination is called for. In order to enable the Chief Court to exercise an efficient supervision over the maintenance of accounts in the Subordinate Courts by a closer scrutiny over them at the time of the inspection of Courts by the Judges and to have a detailed or partial audit of any particular Court only whenever it is deemed necessary,

the Chief Court suggest that the present system of test audit be abolished along with the post of the Civil Court auditor on the Comptroller's staff, and that, in his place, an --- Accountant be permanently attached to the Chief Court so that his services may be utilised as proposed by them.

3. The proposal of the Chief Court is approved. A qualified Accountant selected in consultation with the -- Comptroller may be appointed in place of the ~~exxaat~~ existing Civil Court Auditor, and provision for his pay and Travelling Allowance included in the Budget of the Chief Court for the ext Official year. The new arrangements ordered above will take effect from 1st July 1935 when the present Civil Court's Auditor's is due to retire.

M. Rama Rau

for Financial Secretary to Government.

The Comptroller to the Government of Mysore.
The Registrar, Chief Court of Mysore.

K.M.R.4.

1172

G.F.63-24-3

Telgm:
"JUSTICE"

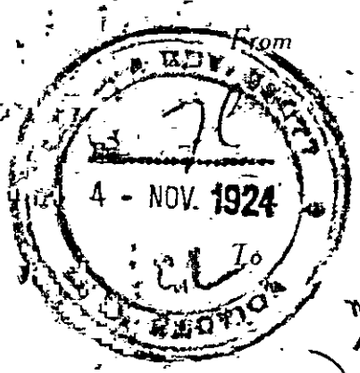
CHIEF COURT OF MYSORE,
Public Office Buildings, Cubbon Park,

Bangalore 3rd November 1924.

~~R. O. C.~~ Dis. No. 131
24-2-5

DIARY NO. 1618

19 — 19
Section.
File No.
Serial No.



From

A. Sreenivasaragavachari, Esq., B.A., B.L.,
Registrar, Chief Court of Mysore.

To

M. N. KRISHNA RAO, Esq., B.A.,
Financial Secretary to the Government of
His Highness the Maharaja of Mysore,
B a n g a l o r e.

Sir,

I am directed to acknowledge the receipt of your letter No.FD.2089/G.F. 63-24-3 dated the 11th October 1924, requesting the opinion of the Judges of the Chief Court regarding the local audit of the accounts of Civil Courts.

2. In reply I am to state that the subject under reference has been under consideration of the Judges for some time past on account of informal complaints made by the presiding officers of subordinate Courts that the present system of test audit of accounts was rather superficial and not calculated to be of help to them.

3. The opinion of the subordinate Judicial officers in the State was thereupon called for and information obtained as regards the practice prevailing in British India. The subordinate judicial officers who were consulted, are almost without exception of opinion that the present system of test audit is not of sufficient use and help, and that the advantages of the audit are not commensurate with the cost of the civil court auditor. As regards the practice prevailing in British India, it is understood that in Bengal, United Provinces and Bombay the accounts of civil

courts are not subject to audit by the local audit department; and in the Madras Presidency, except in the case of the Small Cause Court at Madras where the conditions are special, the accounts of civil courts are not audited by the outside local audit department. In this connection, I am to invite reference to the note of the Special Officer, Mr. Datta, on the question of the confirmation or otherwise of the auditor of civil courts wherein after a careful consideration he recommended that the post was unnecessary and might be abolished.

4. Under the present rules, I am to observe, presiding officers are held responsible for the correctness of the accounts and the head ministerial officer, who is primarily responsible and has furnished security, has to prepare a reconciliation statement every quarter which the presiding officer is required to examine and certify. The transactions in civil courts, unlike departments of Government incurring expenditure of public funds, relate mostly to suitors' moneys, and in the majority of cases the parties may be expected to keep proper account and claim refunds whenever due, more especially in view of the rule introduced some time ago, requiring all pleaders to maintain proper accounts of moneys received or paid by them in connection with suits.

5. The Judges of the Chief Court consider, having regard to the practice prevailing in British India, where the transactions of civil courts are considerably heavier than in Mysore, and to the almost unanimous opinion of subordinate Judicial Officers which is entitled to weight, that the present system of test audit has become unnecessary, serves no very useful purpose and is not commensurate with the expenditure incurred on account of the Civil Court Auditor.

6. In regard to the alternative proposals suggested by you, to reduce the quantity of work now done will rob the test audit of whatever little use it has; and any increase in the establishment, without a radical change in the present system of test audit, would not justify any extra expenditure, and so long as the system is what it is now, it is immaterial whether the audit is made once every year or once in two years. It is of course impracticable to revert to the system of detailed audit once prevailing as, in order that it should be effectively done, it will entail a larger establishment than will be quite necessary in the interest of efficiency. As the presiding officers and the head ministerial officers of civil courts are, under the present rules, primarily responsible for the correctness of accounts, defalcations, etc., if any, due to their negligence, a partial or detailed audit will only become necessary in the case of a particular Court or Courts where from reports, inspections or otherwise, such audit is called for.

7. In order to enable the Chief Court to exercise an efficient supervision over the maintenance of accounts in the subordinate Courts by a closer scrutiny of accounts during inspections made by the Judges, and have a detailed or partial audit of any particular court effected whenever it becomes necessary, I am to suggest that the present system of test audit may be abolished along with the post of the Civil Court Auditor, and that in his place an Account Officer, if necessary on a slightly lower pay than what the civil court auditor receives, may be permanently attached to the Chief Court -- his services being utilised as proposed above.

I am to add that this proposal would have the advantage of not dislocating work in the Comptroller's Office by having to depute one of its permanent officers for the audit of civil courts. If practicable, the Accounts Officer may be one deputed from the Comptroller's Office, ~~and~~ the expenditure on this account being met from the Judicial Budget, instead of being debited to the Comptroller's Office as under the present system.

I have the honour to be,

S i r,

Your most obedient servant,

Thennisakopowdiar
3/11/24

R E G I S T R A R.

TMN/2

Proceedings of the Govt. of H.H.
the Maharaja of Mysore.

Order No. H4962-3/9-F.63-24-5
Dated Bangalore the 4-8-28

It has been brought to the notice of Government that the existing arrangements for the local audit of ~~the~~ accounts of Civil Courts are not satisfactory and have given occasions for complaints by the presiding officers of subordiate courts,- There are 29 Courts whose accounts are subject to local audit and only one hand is allowed for this work who is borne on the Local Audit staff of the Comptroller's Office. Only a test audit of the accounts is now being conducted and even this test audit of all the 29 courts cannot be completed ~~in the year by this one hand.~~ every year In these circumstances ~~the Chief Court are of opinion that~~ the present system of test audit is not in the Chief Court's opinion of sufficient use or help and ~~that~~ the advantages of the audit are not also commensurate with its costs. The other alternatives suggested ~~to the Chief Court~~ viz., (1) reduction of the quantity quality of work now done, ~~and~~ or (2) substitution of detailed for test audit, do not also commend themselves to ~~the Court~~ the Chief Court. as any reduction in the quantity of work now done robs the Test audit of whatever use it now has, and any system of detailed audit will entail larger establishment than what may, in the interests of efficiency and economy be ~~absolutely necessary~~ be regarded as justifiable on the account

with a view to complete the whole work in each year

with additional staff for making the work more satisfactory

2. The presiding officers and the head ministerial officers of Civil Courts are, - under the existing rules, primarily responsible for the correctness of accounts, and for defalcations, if any, due to their negligence; and audit of their accounts becomes necessary, in the opinion of the Chief Court, only in the case of a particular Court or Courts where from reports, inspections or otherwise, a special exam^n. ~~such audit~~ is called for.

2. In order to enable the Chief Court to exercise an efficient supervision over the maintenance of accounts in the Subordinate Courts by a closer scrutiny ~~of accounts during inspection~~ of Courts by the Judges when at the time of their inspection, and to have a detailed or partial audit of any particular Court ~~effected~~ made, whenever it is deemed necessary, the Chief Court suggest that the - present system of test audit be abolished - along with the post ~~of the~~ Civil Court - auditor on the Comptroller's staff, and that, in his place, an ~~Account Officer~~ Accountant be permanently attached to the Chief Court so that his services may be utilised as proposed by the ~~Chief Court~~.

dl. 19.2.25

3. The proposal of the Chief Court is - approved. ~~An~~ A qualified and selected in consultation with the Court. Account~~s Officer who has experience of accounts' work, preferably one~~ taken ~~from the Comptroller's office, should~~ may be - appointed in place of the existing Civil Court - Auditor, and provision for his pay and T.A. included in the Budget of the Chief Court for the next official year. The new arrangements ordered above will take effect from 1st July 1925 -

who

The present Civil Courts Audit

when the ~~officer now employed on the Local and it of Civil Court accounts~~ is due to retire.

9.2.25

Financial Secretary to Govt.

4/3/25

To

The Comptroller, Mysore Government.
The Registrar, Chief Court of Mysore.

Copy to Protection Branch.

MK.

4/3/25.

37447

9.7.63.24-6.

Telgm: "JUSTICE"

IMMEDIATE.

CHIEF COURT OF MYSORE,
Public Office Buildings, Cubbon Park,
Bangalore 7th March 1925.

R. O. C. No. 1092
Dis.

DIARY NO. 333
19 - 19
Section.

From

9 MAR. 1925

A. Sreenivasaragavachari, Esq., B.A., B.L.,
Registrar, Chief Court of Mysore.

To

M. N. KRISHNA RAO, Esq., B.A.,

Financial Secretary to the Government
of His Highness the Maharaja of Mysore,
B a n g a l o r e.

Sir,

I am directed to advert to Government Order No. F14962-3/G.F.63-24-5 dated the 4th March 1925, regarding the new arrangements for the audit of the accounts of Civil Courts and to state as follows :--

In para 3 of the Government Order referred to above, it is laid down that a qualified accountant selected in consultation with the Comptroller may be appointed in place of the existing Civil Courts Auditor, which apparently means that the Accountant selected will practically become an Officer of the Judicial Department. I am to observe that if the Officer selected is permanently attached to the Chief Court, he will not have the same prospects in this Department as he will have in the Accounts Department, and it would be better if he keeps himself in touch with the Comptroller's Office, which experience is very necessary for auditing the accounts of civil Courts and in making suggestions for improvements in such matters. The Chief Court would prefer that the Officer deputed for this duty continues to be borne in the Comptroller's Office Establishment itself. His pay and travelling allowance, whatever it may be for the time being, will of course be met from

from the budget of the Chief Court.

In the next place, it is understood that the pay of an Accountant in the Comptroller's Office (even according to the proposed scheme of revision) will be only Rs.75 to Rs.100. The duties of the Accounts Officer under the new scheme will be very important as he is expected to check the accounts of the Courts of highly placed officers, like District Judges, etc. In order that his opinion may be entitled to weight, it is necessary that he should be of sufficient status; unlike an Accountant on the above pay. I am therefore to suggest that in modification of the Government Order referred to, provision may be made for an Officer of a Superintendent's grade in the Comptroller's Office being deputed for duty in the Chief Court for the work set forth in the Government Order. The pay of a Superintendent (it is understood that the present Civil Court Auditor has the status and rank of a Superintendent) ranges from Rs.100 to Rs.250, and so far as the provision to be made in the Judicial Budget is concerned, will necessarily depend on the particular Superintendent selected for the purpose. The Chief Court has no objection to meet the enhanced cost annually required from the Judicial Budget, including promotions, if any, which may fall due to him in the usual course in his own department while doing duty in this Court. This proposal will enable the Chief Court to select, in consultation with the Comptroller, suitable and qualified men for the work and also effect such changes of incumbents as may be considered necessary.

As the arrangement is to come into effect from the 1st July 1925, and provision has to be made in the next year's Budget, I am to request that very early orders may

may be passed in the matter. I am also sending a copy of this letter to the Comptroller for information and for such action as he may deem necessary.

I have the honour to be,

S i r,

Your most obedient servant,

Theenisakopanchari

R E G I S T R A R. 7/3/25

TMN/3

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Telgm: "JUSTICE"

37446

CHIEF COURT OF MYSORE,
Public Office Buildings, Cubbon Park,

Bangalore.....192
7th March 5.

IMMEDIATE.

R. O. C. No. 1092
Dis.

DIARY NO:
19 — 19

From

A. Sreenivasaragavachari, Esq., B.A., B.L.,
Registrar, Chief Court of Mysore.

To

M. N. KRISHNA RAO, Esq., B.A.,
Financial Secretary to the Government
of His Highness the Maharaja of Mysore,
B a n g a l o r e.

Sir,

I am directed to advert to Government Order No. Fl.962-3/G.F.63-24-5 dated the 4th March 1925, regarding the new arrangements for the audit of the accounts of Civil Courts and to state as follows :--

In para 3 of the Government Order referred to above, it is laid down that a qualified accountant selected in consultation with the Comptroller may be appointed in place of the existing Civil Courts Auditor, which apparently means that the Accountant selected will practically become an Officer of the Judicial Department. I am to observe that if the Officer selected is permanently attached to the Chief Court, he will not have the same prospects in this Department as he will have in the Accounts Department, and it would be better if he keeps himself in touch with the Comptroller's Office, which experience is very necessary for auditing the accounts of civil Courts and in making suggestions for improvements in such matters. The Chief Court would prefer that the Officer deputed for this duty continues to be borne in the Comptroller's Office Establishment itself. His pay and travelling allowance, whatever it may be for the time being, will of course be met from

from the budget of the Chief Court.

In the next place, it is understood that the pay of an Accountant in the Comptroller's Office (even according to the proposed scheme of revision) will be only Rs.75 to Rs.100. The duties of the Accounts Officer under the new scheme will be very important as he is expected to check the accounts of the Courts of highly placed officers, like District Judges, etc. In order that his opinion may be entitled to weight, it is necessary that he should be of sufficient status, unlike an Accountant on the above pay. I am therefore to suggest that in modification of the Government Order referred to, provision may be made for an Officer of a Superintendent's grade in the Comptroller's Office being deputed for duty in the Chief Court for the work set forth in the Government Order. The pay of a Superintendent (it is understood that the present Civil Court Auditor has the status and rank of a Superintendent) ranges from Rs.100 to Rs.250, and so far as the provision to be made in the Judicial Budget is concerned, will necessarily depend on the particular Superintendent selected for the purpose. The Chief Court has no objection to meet the enhanced cost annually required from the Judicial Budget, including promotions, if any, which may fall due to him in the usual course in his own department while doing duty in this Court. This proposal will enable the Chief Court to select, in consultation with the Comptroller, suitable and qualified men for the work and also effect such changes of incumbents as may be considered necessary.

As the arrangement is to come into effect from the 1st July 1925, and provision has to be made in the next year's Budget, I am to request that very early orders may

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P

may be passed in the matter. I am also sending a copy of this letter to the Comptroller for information and for such action as he may deem necessary.

I have the honour to be,

S i r,

Your most obedient servant,

Sd/ A. Srinivasaragavachari,
R E G I S T R A R.

TRN/3

Copy forwarded, with compliments, to the Secretary to Government, Local and Legislative Departments, Bangalore, for information.

A Srinivasaragavachari
7/3/25

Registrar.

Sent for perusal. As the letter has been addressed to the H. Secty. to Financial Secty. will take action. No action seems necessary in this Branch

Sd/ 12/3/25

Sd/ 12/3

12/3

3.

~~Court for Consideration~~
~~the favour of an~~
~~early reply on the points~~
~~raised~~ above is requested.
Yours accordingly

Do. The Regr.
C C

Sir.

With ref to your letter No dy I am directed to forward copies of a Legal Note on the subject and the Complts reply thereto and to request you to be so good as to state if the proposal made by the complt is acceptable to the Chief Court

Yours &c

Mus
4.4.25

81:7

Fl 5497 Encl

Dated 6.4.25

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42340

FINANCIAL SECR. 17

CHIEF COURT OF MYSORE

Telegraphic Address. "JUSTICE"

Bangalore, dated 14th April 1925.

Roc No. 24-25

DIARY NO. 3885

19 24 - 1 (5)

G.F

63-24

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FROM

16 APR 1925

G.T. SECTION

SREENIVASARAGAVACHARI, ESQ., B.A., B.L.,
Registrar, Chief Court of Mysore.

Rajakaryaprasakta

M. N. Krishna Rao; Esq, B.A.,

Financial Secretary to the Government of Mysore.

Bangalore

SIR,

Adverting to your letter No: Fl.5497/G.F. 63-24-7 dated the 6th April 1925, forwarding copies of the Secretariat note and the Comptroller's reply to it, on the subject of the audit of the accounts of the Civil Courts and of deputation therefor of an officer of the Comptroller's Office of the grade of a Superintendent and requesting to be informed if the proposal made by the Comptroller is acceptable to the Chief Court, I am directed to state that the Chief Court considers that the proposal to depute temporarily for 2 years, a superintendent of

the

the Comptroller's Office to the Chief Court for the purpose of auditing the accounts of the Civil Courts, under the direction of the Chief Court, is reasonable and there is no objection to its being temporarily tried.

I have the honour to be,

Sir,

Your most obedient servant,

REGISTRAR.

15/4/22

PNK.

VI-G1.]

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Section G.C.
File No. 63-24
Seria. No. 10
No. HS907 Encl

Diary No. of letter replied to

General and Revenue Secretariat
( )
, the *192*

To The Comptr

Date of issue 30.4.25

Signed by J. M. A. Ranjeeth

Sir,

With reference to correspondence resting with your D.O. note No 1169 of 28.3.25 in regard to the appointment of an Accountant for the Chief Court for the audit of Civil Courts' accounts, I am directed to forward herewith Copy of letter No D.C (092) 24-25 of 16.4.25 received from the Chief Court. Since your proposal to depute a Supdt of your office temporarily for 2 years is accepted over

List of enclosures

Copied by

Examined by

Leg. Sec. Chief Court, proposals
as to the Capital Commissioners
& pay Capts may now be sent
up to Govt for sanction after
Consultation with Chief Court.
The provision necessary and in
Judicial Budget will depend on
Rly pay & Offrs to be selected.

Secy.

Mer 27-4-27

Mer 22/4/25

Copy to Leg. Sec. Rly Commr Quetta

Secy 22/4/25

Mer 22/4/25

46176 G.F.63-24-11

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. Es.1400.

Comptroller's Office, Bangalore,

Dated the 12th May *1925*.

D 4507

To

Rajakaryaprasaktha M.N.Krishna Rao, Esq., B.A.,

Secretary to the Government of Mysore,
Financial Department.

GEN. Bb. 13 MAY 1925 D. SECTION

Sir,

With reference to your letter No.Fl.5907/GF.63-24-10 dated 30th April 1925 calling for proposals for the nomination of a Superintendent for the post of the Civil Court Auditor, I have the honour to state that two of the permanent Superintendents of this office viz., Messrs.K.Srinivasa Murthy and P.Rajamannar Naidu who are now undergoing training in Commercial Accounts will be returning by the 12th June 1925. I shall submit the proposals by about the middle of June next in consultation with the Registrar

of Chief Court.

2. As the pay of all Superintendents of this office has been provided for in the Budget of this office, the pay of the Superintendent selected as Civil Courts Auditor will be transferred to the Budget of the Judicial Department after the selection is made.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

U.

beg the Chief Court, proposals as to the Sapath Nominations & opin Sapath may now be sent up to Govt for sanction after Consultation with opin Chief Court. The Provision ~~Necessary~~ will be made for the purpose Judicial Budget Estimate will depend on the pay & opin Offrs to be selected.

Secy.

Mem 27-4-25

Mem 27/4/25

Copy to the Reps Min Anjuman

Mem 27/4/25